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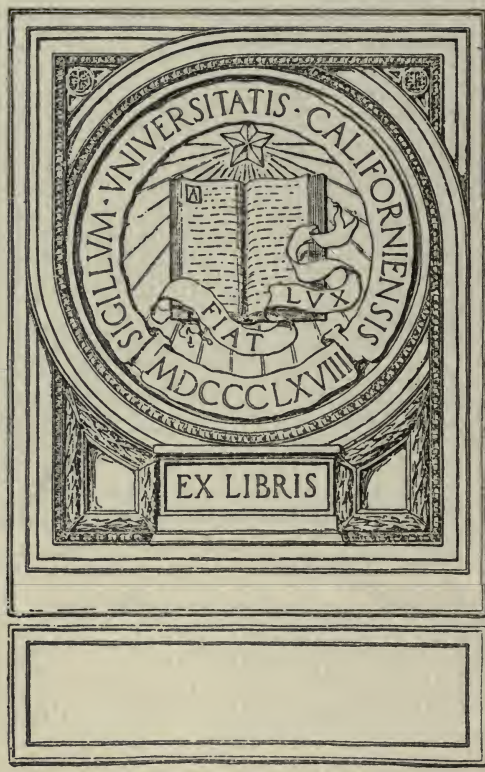
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PUBLIC SCHOOL FINANCE IN MINNESOTA

SUMMARY OF A REPORT PREPARED FOR THE MINNESOTA
EDUCATION ASSOCIATION COMMITTEE ON SCHOOL
TAX AND SOURCES OF SCHOOL SUPPORT

BY

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MINNEAPOLIS, MINNESOTA

October, 1922

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AUTHORS' EXPLANATORY NOTE

Most of the data used in preparing this report have been taken from unpublished tables furnished by the United States Bureau of Education, from unpublished tables compiled by the Minnesota State Department of Education, and from unpublished reports of Minnesota county auditors and county superintendents of schools on file in the office of the State Department of Education. Such unpublished data are always subject to corrections of two kinds: those made possible by fuller and later data, and those arising from the discovery of errors after the documents have been filed. Great care has been used to exclude all material containing obvious errors, and in many cases important data have been verified by personal correspondence with the various county officials. It has been deemed preferable to use facts for the most recent year available, even in spite of the difficulty involved in securing these facts from unpublished documents, rather than to be satisfied with published, but already out-of-date data. If any errors in individual cases have eluded the vigilance of the authors, such errors, it is believed, do not affect the solution viewed in the large, nor the soundness of the conclusions presented.

Grateful acknowledgments are due Commissioner McConnell and various members of the State Department of Education; to county superintendents throughout the state; to Superintendent Campton, of Two Harbors; and to Professor Dyer of the College of Agriculture for coöperation in the assembling of the data used in the present study.

The complete report on *Public School Finance in Minnesota*, from which the present brief summary is taken, will be printed in full in a forthcoming volume of a series of studies to be published by the University of Minnesota. The first volume of this series, *Public School Finance in California and Colorado*, will be ready for distribution November 1, 1922.

PUBLIC SCHOOL FINANCE IN MINNESOTA

A CHALLENGE

The citizens of Minnesota have long been in the habit of referring with great pride to her magnificent school system. Only recently, one of the leading citizens of our state was quoted in one of the Minneapolis daily papers as saying that Minnesota's school system is "ten years ahead of any other state corresponding to ours." Such a statement is a challenge to every state in the Union which considers itself comparable to Minnesota. It is also a challenge to Minnesota to make good on such a boast. Will such a boast bear investigation?

WHERE MINNESOTA STANDS

It would seem that Minnesota ought to be willing to be compared with Iowa, North Dakota, Nebraska, South Dakota, and Wisconsin. If we take these five states together with Minnesota, we shall have a group of six. In this group, we find that in the year 1920, Minnesota stood fourth, or only two ranks from the bottom of the list as to the amount of money she spent for each child enrolled in school, fifth as to the percent of her school population actually enrolled, and sixth, i.e., last in the group, as to the length of school year in days.

The District of Columbia and forty-eight states give us forty-nine units composing our Union. Where does Minnesota rank in this group of forty-nine? The Federal Bureau of Education gathers facts covering the entire United States. The last year for which such facts have been gathered is the year 1920. These facts have not yet been published by the United States Bureau of Education, but are taken from tables furnished privately to the writers of the present account by the Bureau of Education.

Perhaps two of the most important questions in any democracy are: first, how many children of school age are in school, and second, how much schooling is being provided for them, or, in other words, how long is the school term?

In the year 1920, Minnesota's rank in the United States was twenty-fourth as to the percent of school population enrolled. Minnesota had an average school year of 160 days, and ranked thirty-third in the United States in this particular. This is actually below the average for the United States, which is 161.9 days, and compares very unfavorably with Iowa's average term of 174 days; Wisconsin's, of 175.3 days; and New York's, of 188 days. In 1921, the average pupil in Minnesota attended school 136.6 days, that is to say, six months, three weeks, and one day.

TABLE 1

MINNESOTA'S RANK IN THE UNITED STATES AS
 TO PERCENT OF SCHOOL POPULATION
 ENROLLED AND LENGTH OF SCHOOL
 TERM 1890-1920

Year	RANK IN THE UNITED STATES	
	Percent of School Popula- tion Enrolled	Length of School Term
1890.....	11	26
1900.....	17	9
1910.....	22	23
1920.....	24	33

All data in this table are computed on the basis of totals given in the *United States Commissioner of Education Report*, 1911, II, p. 703; and upon unpublished data for 1920, furnished by the United States Bureau of Education.

From the facts we have given, it is clear that in 1920, there were only twenty-four states in the Union which enrolled a smaller proportion of their children in public schools and only sixteen states which had a shorter average school year than Minnesota. Not only is this true, but Minnesota's position has grown steadily worse during the last thirty years,

for in 1890 she ranked far higher than in 1920, namely, eleventh in the Union as to the percent of her school population which she enrolled and twenty-sixth as to her length of school term. The story of Minnesota's steady decline in educational standing is told in Table 1.

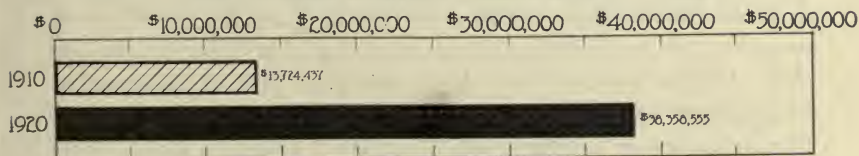
It begins to look as if Minnesota's pride in her public school system is a pride based upon ignorance of what other states are doing. It will later be shown that any such pride must be born of ignorance regarding the actual facts in Minnesota.

MINNESOTA'S VAST INCREASE IN SCHOOL EXPENDITURE

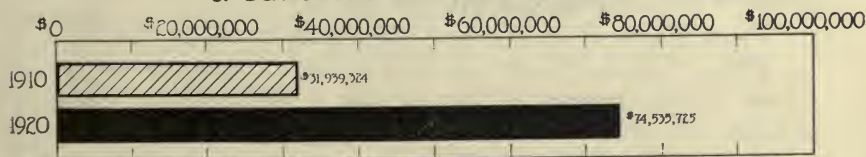
One matter about which the citizens of Minnesota are always talking is how enormously school costs have increased in the past ten years. Figure 1 shows how enormous this increase has actually been. Table 2 shows the same facts presented in a somewhat different form.

FIGURE 1

GROWTH OF TOTAL EXPENDITURE FOR COMMON SCHOOLS IN MINNESOTA



INCREASE IN TOTAL VALUE OF SCHOOL PROPERTY IN MINNESOTA



INCREASE IN TOTAL EXPENDITURE PER CHILD ENROLLED IN MINNESOTA

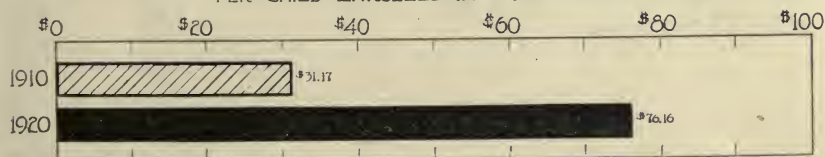


TABLE 2

MINNESOTA'S INCREASE IN EXPENDITURE AND
INVESTMENT FOR PUBLIC SCHOOLS, 1910-1920

Year	Expenditure		Value of Schoolhouses*	
	Total	Per Child	Total	Per Child
1920.....	\$38,358,555	\$76.16	\$74,535,725	\$149.99
1910.....	13,724,437	31.17	31,939,324	72.57
Increase ...	\$24,634,118	\$44.99	\$42,596,401	\$77.42
Percent of Increase..	179.5	144.3	133.2	106.7

* No other school property valuations reported.

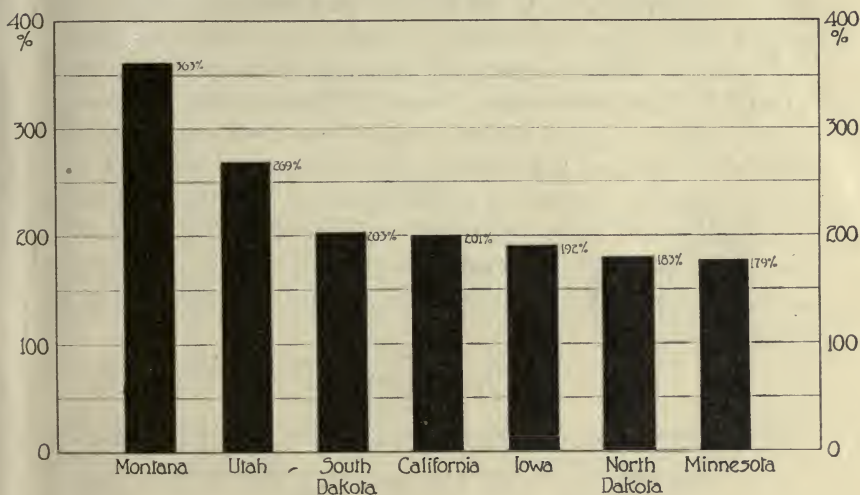
HOW MINNESOTA'S INCREASE COMPARES WITH
THAT OF OTHER STATES

Figure 1 and Table 2 show that Minnesota has made vast increases in her expenditures for public schools, whether we measure this expenditure in terms of totals or expenditure per child, but let us ask how Minnesota's percent of increase in total school expenditure compares with that of other states. For this purpose we have again chosen a group of states with which Minnesota ought to be perfectly willing to be compared, namely, Montana, Utah, South Dakota, California, Iowa, and North Dakota. Figure 2 tells the story.

From Figure 2, we see that Minnesota has little to boast of when compared with six other western states as to increase in the amount of money she is devoting to public schools. In 1920, Montana had increased her expenditure for public schools 363 percent over that of 1910; Utah, 269 percent; South Dakota, 203 percent; California, 201 percent; Iowa, 192 percent; North Dakota, 183 percent; and Minnesota 179 percent.

FIGURE 2

HOW MINNESOTA'S PERCENT OF INCREASE IN TOTAL SCHOOL EXPENDITURES
COMPARES WITH THAT OF CERTAIN OTHER STATES
1910-1920



ABILITY VERSUS EFFORT TO PROVIDE SCHOOLS

The ability of a state, a county, or a district to provide schools does not depend chiefly upon its total assessed valuation. If two districts each have a valuation of \$20,000, and one of these districts has to educate 50 children, and the other, 150 children, it is easy to see that it would be very unfair to consider them equally able to provide schools of the same standard. One of these districts ought to provide at least two teachers, the other, at least six, allowing twenty-five pupils per teacher. For this reason, it is customary to take its wealth per child as the measure of the ability of a state, a county, or

a school district to provide schools. We may regard the wealth of the state, county, or district as a bank account upon which it may draw for the support of public schools, and the wealth per child as the bank account upon which it may draw for the education of each child.

In the same way, if we wish to compare communities as to their effort to provide schools, we may take expenditure per school child. Other measures of effort are the rate of school tax and the amount of money expended for schools on each \$1,000 of estimated wealth. Table 3 shows where Minnesota stands when compared with Iowa, North Dakota, Nebraska, South Dakota, and Wisconsin, as to ability to provide schools as measured by wealth per school child; as to effort measured by expenditure; and as to results measured by the percent of the school population actually enrolled in school, the percent of enrollment in daily attendance, and the average length of school year.

TABLE 3
MINNESOTA COMPARED WITH FIVE NEIGHBOR-
ING STATES AS TO ABILITY, EFFORT,
AND RESULTS, 1919-20

Rank in Group of Six States						
	Ability	Effort		Results		
	Wealth per Child Enrolled	Expended on Public Schools for Each \$1,000 of Estimated Wealth 1920	Per Capita Expendi- ture for Each Child Enrolled	Percent of Population 5-18 Years Enrolled in Schools	Percent of Enrollment in Daily Attendance	Average Length of School Year in Days
Iowa	1	6	3	2	3	2
North Dakota ..	2	5	2	3	4	3
Nebraska	3	4	5	1	5	5
Minnesota	4	2	4	5	2	6
South Dakota ..	5	1	1	4	6	4
Wisconsin	6	3	6	6	1	1

From Table 3 we see that whereas Minnesota ranks fourth in a group of six middle west states in ability to provide schools and second as to the amount she spends on schools for each \$1,000 of estimated wealth, she ranks fifth as to the percent of her children enrolled and sixth as to length of school year.

It is evident that in proportion to her ability and in proportion to the effort she is making, Minnesota is getting far poorer results than most of the other states in this middle west group. Let us now ask the same question, regarding Minnesota when compared with the United States as a whole. Table 4 gives the answer.

TABLE 4

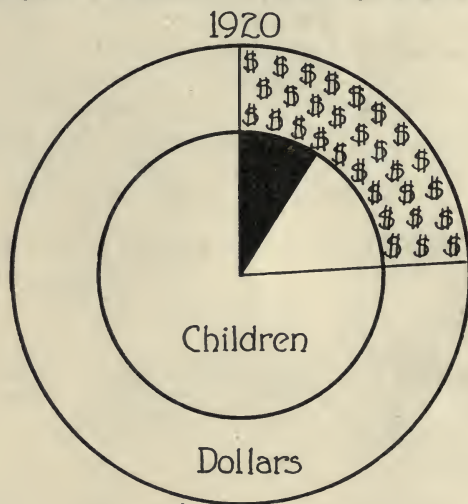
WHERE MINNESOTA STANDS AS TO ABILITY,
EFFORT, AND RESULTS (1920)

Ability and Effort	Rank in United States	Results	Rank in United States
Wealth (true estimated 1920) per Child Enrolled	11	Percent of Population 5-18 Enrolled in Public Schools	24
Expenditure for Education for Each \$1,000 of the Estimated Wealth, 1920	16	Percent of Enrollment in Average Daily Attendance	19
Total Expenditure for Public Schools	11	Average Length of School Term in Days	33
Amount Expended per Child Enrolled	11		
Per Capita Value of School Property per Child Enrolled	13		

Looking at Table 4, we see that Minnesota ranks eleventh in the United States with respect to three things: wealth per child enrolled, total expenditure for public schools, and expenditure per child; thirteenth as to value of school property per child; and sixteenth as to expenditure for each \$1,000 of true estimated wealth. These are measures of ability and effort. How unsatisfactory are the results which Minnesota secures is shown by the facts listed under results; for, although Minnesota ranks eleventh as to the amount of money she spends for each child enrolled and sixteenth as to expenditure for each \$1,000 of her wealth, she ranks only twenty-fourth as to percent of children enrolled, nineteenth as to average daily attendance, and thirty-third as to length of school year.

FIGURE 3

HOW MINNESOTA DIVIDES HER SCHOOL REVENUES



24% OF MINNESOTA'S SCHOOL MONEY
GOES TO 9% OF HER CHILDREN

These children all live in one county,
St. Louis

How do we account for this situation? What is the explanation of the fact that Minnesota ranks relatively so high as to expenditure and so low as to results? Does it mean that Minnesota is getting a smaller return for what she spends on public schools than the United States as a whole and the individual states with which we have compared her? This may be in part true, but the real explanation is that Minnesota is spending 24 percent of her public school moneys on 9 percent of her children. These children all live in one county, St. Louis. The story of how Minnesota divided her school revenue in the year 1920 is pictured in Figure 3.

Throughout large regions of our state, school conditions are exceedingly bad. Expenditures are low and the facilities provided, desperately poor, but the amount of money expended in St. Louis County for high salaries and elaborate buildings raises the average for the entire state. If five men are hungry, and you provide one with a banquet and the other four with crusts, and then average the amount of money spent for food, the average will look exceedingly satisfactory on paper. But if you leave your account sheet behind you and go outside of the banquet hall to the four men sitting on cold stones and munching crusts, you will form a true conception of what you are doing—feeding one and starving four.

This is exactly what Minnesota is doing. She is providing luxurious palaces for a few hundred of her children and sending thousands of others to school in buildings which, when compared with these palaces, are, in many cases, little better than hovels. These facts must be borne in mind when we see Minnesota assigned a relatively high rank on the basis of state averages. We must bear in mind that behind these misleading averages and ranks is the story of the one banquet and the four crusts. This story is told emphatically in Table 5, which shows how school conditions of the state as a whole compare with those of St. Louis County.

TABLE 5
HOW SCHOOL CONDITIONS OF THE STATE OF
MINNESOTA AS A WHOLE COMPARE WITH
THOSE OF ST. LOUIS COUNTY, 1920

	State as a Whole	St. Louis County
Enrollment—Total	503,597	47,157
Percent of Total.....	100	9
Total Expenditures (Exclusive of Bonds and Interest) :.....	\$35,584,687	\$8,544,491
Percent of Minnesota's Total School Expenditures	100	24
Total Annual Expenditure per Child Enrolled	\$71	\$181.19
Average Number of Days Each Pu- pil Attended—Rural	96	136
High School	131	150
Average Annual Salary of Teachers	\$882	\$1,415
Average Monthly Wage of Women Teachers—Rural	\$74	\$85
High School	\$95	\$119
Percent of Teachers, Graduates of Normal Schools or Colleges.....	46	71
Percent of Teachers Not High School Graduates	14	9

Table 5 shows us that in 1920, whereas the average salary of teachers throughout the state was \$882, the average in St. Louis County was \$1,400. The state as a whole spends \$71 for each child enrolled. St. Louis County spends \$181. Only forty-six out of every one hundred teachers, taking the state as a whole, are graduates of a normal school or a college. In St. Louis County, seventy-one teachers out of every one hundred are graduates of a college or a normal school.

We have seen that Minnesota has little reason to be proud of what she is doing for her public schools and very little of which to boast. We have learned something of how the state as a whole compares with St. Louis County. Let us now try to get a few more of the facts.

DEPLORABLE SCHOOL CONDITIONS IN MINNESOTA

It is bad enough to discover that Minnesota ranks twenty-fourth in the United States as to the number of children out of every one hundred of school age whom she succeeds in enrolling in school, and thirty-third as to the length of her school term. The situation appears even worse when we recall that from 1890 to 1920, her national rank went steadily down. But generalizations, however important, are, after all, not so convincing as the concrete facts and definite situations lying back of these generalizations.

In 1920, the State Board of Education published these facts in its report upon the revision of state aid:

Approximately 2,000 children in Minnesota are denied all educational opportunity. This condition exists not only in the northern part of the state, but also in the wealthiest counties in Minnesota, even in districts where the school tax is less than five mills.

Practically half the school children in Minnesota live in the country, consequently the facilities provided in rural schools give us an accurate idea of how well Minnesota is providing for fifty percent of her children. Twenty-one out of every one hundred teachers in rural and semi-graded schools are not even high-school graduates. In the report referred to above, the State Department gave an account of conditions brought to light by a survey of rural schools in six counties. This survey showed that 90 percent of the rural schools in these six counties had no play apparatus; 79 percent carried drinking water some distance; 60 percent did not have proper desks for all of the children; 37 percent had very poor light; and 51 percent were not even clean. Out of every twenty rural children, less than ten are in school on an average school day. Of these, nine are in a school without playground apparatus; six are in a school without proper desks for the pupils;

three do not have proper light to study by ; and five are in dirty schoolhouses.

CONDITIONS IN NINE REPRESENTATIVE COUNTIES

In order to gain an accurate idea of actual conditions, an intensive study was made of nine representative counties. These counties were selected on the basis of their ability to provide school revenues, that is, on the basis of their wealth per school child in average daily attendance. The counties selected include the two richest, as measured by wealth per child ; the two poorest ; the two of approximately middle rank ; and those ranking 8, 22, and 66. Table 6 shows the counties selected, the wealth of each per child, and its rank among Minnesota's 86 counties on the basis selected.

TABLE 6
NINE REPRESENTATIVE MINNESOTA COUNTIES
(Selection based on ability to provide school revenues)

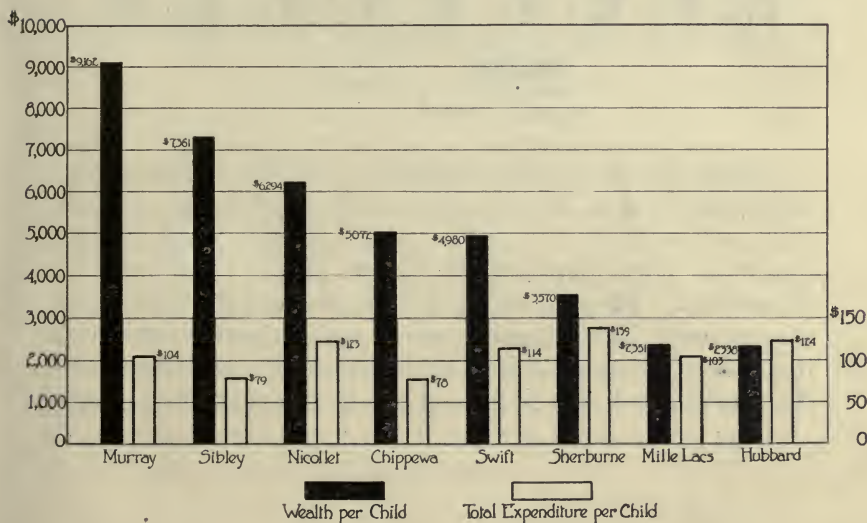
County	Wealth per Child or Ability To Provide Schools	
	Amount	Rank among State's 86 Counties
St. Louis	\$14,915.88	1
Murray	9,162.32	2
Sibley	7,361.88	8
Nicollet	6,294.12	22
Chippewa	5,072.58	43
Swift	4,980.95	44
Sherburne	3,570.40	66
Mille Lacs	2,351.99	85
Hubbard	2,338.27	86

Table 6 shows us the wide variations in the wealth lying within the different counties of Minnesota. It would be reasonable to expect that the expenditure for public schools in the various counties would be directly proportional to their wealth. How far this is from being the case is discovered as soon as we inquire what these counties are actually expending. In the year 1920-21, Sibley County, the county which ranks eighth richest in the state, measured on the basis of its wealth per child, spent only \$79 per school child; Sherburne, which ranks sixty-sixth, spent \$139; Mille Lacs, which ranks eighty-fifth, spent \$103; Chippewa, which ranks forty-third, spent \$78; and Hubbard, the poorest of all, spent \$124. Evidently there is something wrong with the Minnesota system of financing her public schools when we find such wide variations in the amount spent per child and particularly when we discover that the richer counties are, in many cases, spending less money than the poorer counties.

Figure 4 shows how eight Minnesota counties compared in the year 1921 with respect to their wealth per child in average daily attendance and their total expenditure per child.

FIGURE 4

WEALTH AND EXPENDITURE PER CHILD
IN EIGHT MINNESOTA COUNTIES
1921



It shows us that there is no reason at the present time for believing that because a county in Minnesota is rich, it will provide generously for schools. Hubbard, the least able of the eight counties shown in Figure 4, spends more money per child than any other county in the group, except Sherburne and Nicollet. Sibley, the second most able, spends less money per child than any other county except Chippewa, and exceeds Chippewa by only one dollar.

FIGURE 5

ABILITY AND EFFORT TO SUPPORT SCHOOLS
IN NINE MINNESOTA COUNTIES
1921-1922

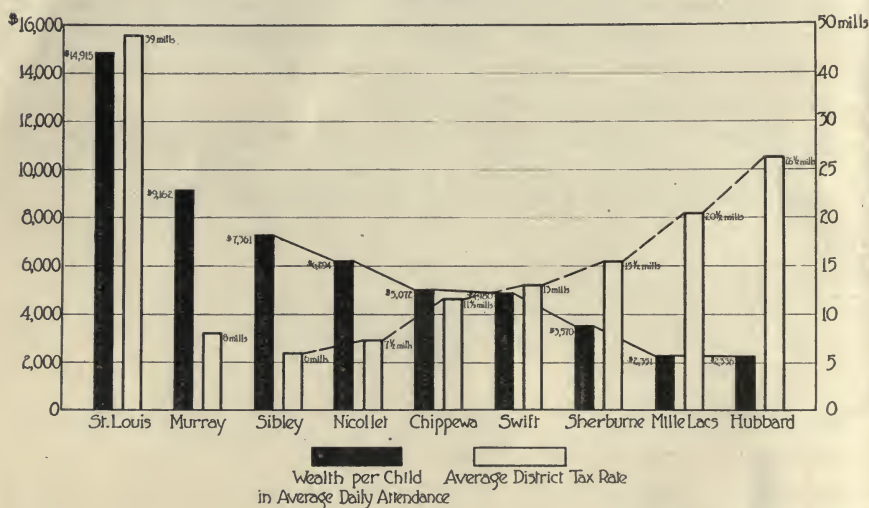


Figure 5 gives us an opportunity to see how ability to support good schools as measured by the wealth back of each child compares with the effort which is being made in nine counties. Beginning with the third county, the story is plainly told. The greater the wealth, the less the effort. Beginning with Sibley County, which ranks eighth in the state from the standpoint of its wealth per child, and ending with Hubbard County, the poorest of all, we find a steady increase

from 6 mills, which is the average school tax levied by the districts of Sibley County, to 26½ mills, which is the average district school tax in Hubbard County.

The complete story of Minnesota's school burden is told in seven chapters in Figure 6.

FIGURE 6

THE STORY OF MINNESOTA'S SCHOOL BURDENS
TOLD IN SEVEN CHAPTERS
—AS WEALTH DECREASES SCHOOL TAXES INCREASE—

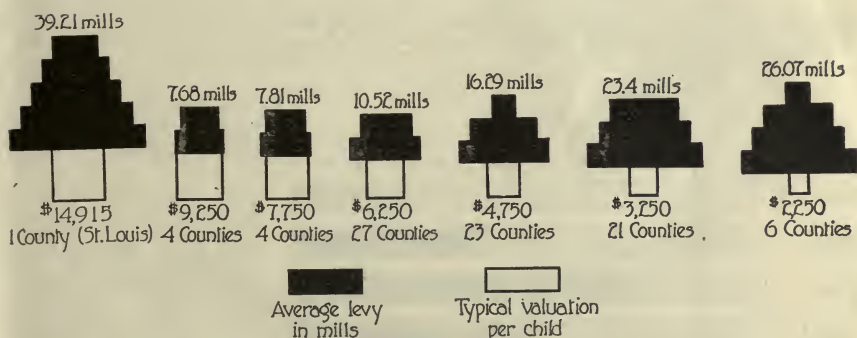
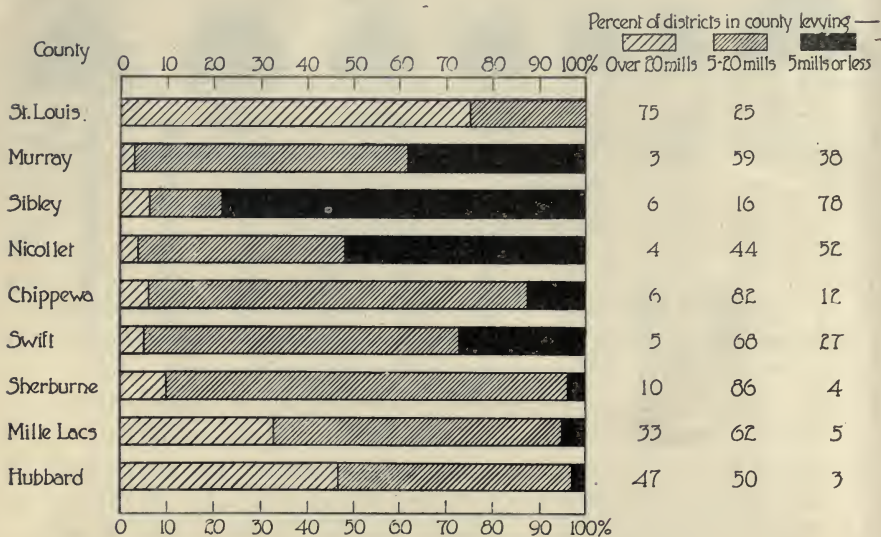


Figure 6 shows the counties of Minnesota arranged in seven groups. The small white square shows the average valuation per child of the counties included in each group. Resting on each of these is a figure representing the average school tax for maintenance levied by the districts of the counties included in the group. The average maintenance tax levied by the districts included in St. Louis County is over 39 mills. This is the highest average district tax rate levied in any county or group of counties in the state.

Turning to the second chapter of our story, we find that we have four counties with an average valuation per child of over \$9,000. The districts in these counties levy an average maintenance tax of 7.6 mills. From this point on, the story is the same. The lower the valuation, i.e., the less the ability, the heavier is the burden which must be borne under Minnesota's present system of school finance.

Figure 7 shows the percent of districts in the nine counties presented in Figure 6 which levy five mills or less, the percent levying between five mills and twenty mills, and the percent levying over twenty mills. Leaving St. Louis County out of our discussion, we discover that in Murray County, the second richest county in the state from the standpoint of the amount of wealth back of each child, only three districts out of one hundred levy over twenty mills; in Sibley County, six; in Sherburne County, ten; in Mille Lacs County, thirty-three; and in Hubbard County, forty-seven.

FIGURE 7
RATE OF DISTRICT SCHOOL TAX
LEVIED IN NINE MINNESOTA COUNTIES



The district tax situation in each county is shown in a rough way by the two maps in Figure 8. The map at the left shows for each county the percent of districts that levied five mills or less than five mills for maintenance in the year 1921. The white counties are those in which twenty-five or less than twenty-five percent of the districts levied five mills or less.

The lightly shaded counties are those in which from twenty-five to fifty percent of the districts levied a maintenance tax of five mills or less. The heavily shaded counties are those in which from fifty to one hundred percent of the districts levied five mills or less.

FIGURE 8

PERCENT OF SCHOOL DISTRICTS IN MINNESOTA COUNTIES
LEVYING FIVE MILLS OR LESS FOR MAINTENANCE
1921-1922

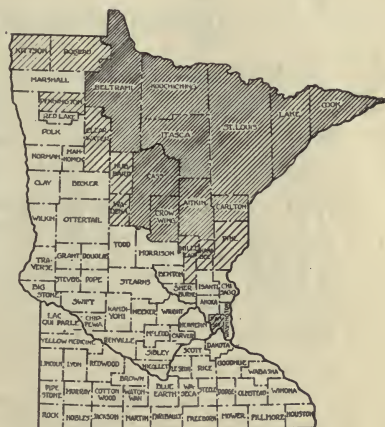


0-25%

25-50%

50-100%

PERCENT OF SCHOOL DISTRICTS IN MINNESOTA COUNTIES
LEVYING TWENTY MILLS OR MORE FOR MAINTENANCE
1921-1922



In the same way the map at the right shows the counties in which from fifty to one hundred percent of the districts levied a tax of more than twenty mills. These, as will be seen, are the heavily shaded counties. The lightly shaded counties are those in which from twenty-five to fifty percent levied more than twenty mills. The white counties are those in which twenty-five or less than twenty-five percent of the districts levied a tax of twenty mills.

Figures 7 and 8 show that a larger percent of the districts in St. Louis County levy a maintenance tax of twenty mills or more than in any other of the nine counties chosen. It must be remembered that a considerable proportion of the property in St. Louis County is owned by mining companies and that

levying heavy taxes upon such property represents no sacrifice on the part of the voters at the school meeting. Leaving St. Louis County out of our discussion, we discover that whereas in Murray County, which stands second in the state from the standpoint of the amount of wealth back of each school child, only three districts out of one hundred levy twenty mills or more; in Sibley, the eighth richest county, 6; in Sherburne, 10; in Mille Lacs, 33; and in Hubbard, the poorest county in the state, 47 districts out of each one hundred levy over twenty mills.

CONDITIONS IN SCHOOL DISTRICTS

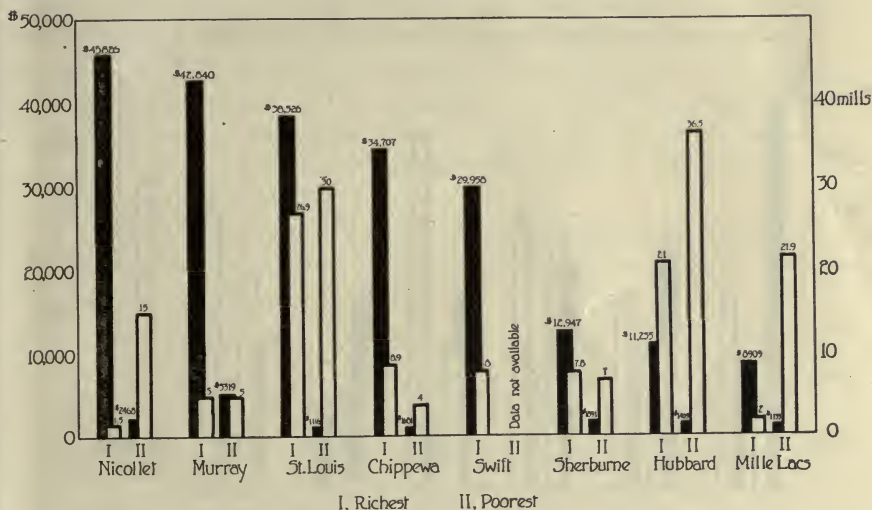
We have seen how enormous are the inequalities among the counties of Minnesota as to wealth, expenditure, and taxation for public schools. The situation is even worse when we turn to the districts within the counties. This will be discovered by comparing the richest with the poorest school district in the counties which we have already compared with each other. The reports of the State Department of Education group Minnesota school districts into two general classes: (1) common school or rural school districts; (2) high and graded school districts.

Figure 9 shows how the richest and poorest rural school districts in eight Minnesota counties compared in the year 1921-22 as to ability to support schools, i.e., wealth per child, and as to the effort they made to provide schools as measured by the district school tax.

Figure 9 shows us that whereas the richest rural district in Nicollet County has nearly \$46,000 back of each school child, the poorest district has less than \$2,500. The richest district in this county in 1921 levied a tax of a mill and one half; the poorest district levied fifteen mills. The richest district in Nicollet County is more than five times as rich as the richest district in Mille Lacs County, and nearly forty-five times as rich as the poorest rural district in Mille Lacs. Yet this poorest Mille Lacs district levies a tax more than fourteen times as heavy as the richest Nicollet district.

FIGURE 9

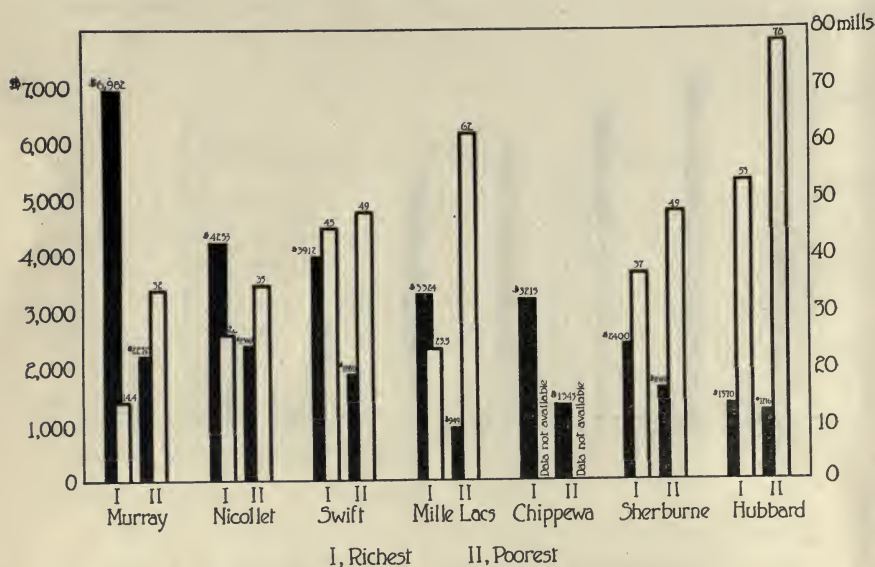
WEALTH PER CHILD AND SCHOOL LEVY
IN RICHEST AND POOREST RURAL SCHOOL DISTRICTS
IN EIGHT MINNESOTA COUNTIES
1921-1922



It is unnecessary to prolong our discussion of Figure 9. The facts are too evident and too clearly presented to need enlarging upon. Attention should be called, however, to at least one more situation. St. Louis County is commonly thought of as being rich throughout. How far this is from the truth is seen from the fact that the poorest rural district in this county has a valuation per child of approximately \$1,100. Yet this district levies a tax of thirty mills, whereas the richest rural district in this county with a valuation of over \$38,000 per child levies less than twenty-seven mills. That there is little reason to believe the situation any better in high and graded school districts is shown by the story told in Figure 10.

FIGURE 10

WEALTH PER CHILD AND SCHOOL LEVY
IN RICHEST AND POOREST HIGH AND GRADED SCHOOL DISTRICTS
IN SEVEN MINNESOTA COUNTIES
1921-1922



In Figure 10, we have presented the wealth per child and the maintenance tax rate in the richest and poorest high and graded school districts in seven Minnesota counties. The poorest of these districts is District 13 in Mille Lacs County, which has a valuation of less than \$1,000 (\$949) per school child. Yet this district levies a school tax of sixty-two mills, whereas the very richest district in the group, District 7 in Murray County, with a valuation of nearly \$7,000 per child, levies only a little over fourteen mills. In other words, District 13 in Mille Lacs County is only one-seventh as able to provide school revenues as District 7 in Murray County, yet levies more than four times as heavy a tax. The story is equally astonishing when we compare the richest and poorest district in each of the counties represented. In every case, it is the poorest district in the county which levies the heavy tax, and the richest district which levies the light tax.

CAUSES OF MINNESOTA'S DEPLORABLE EDUCATIONAL CONDITIONS

Space does not permit us to continue further the account of county and district inequalities in ability and effort to provide schools. We have seen that our fair state can not stand comparison with many other states which every loyal citizen of Minnesota would claim she ought to outclass. We have seen that, compared with the United States as a whole, Minnesota ranks low as to length of school year and as to enrollment. More than this, we have seen that for the last thirty years, Minnesota's educational rank in these respects has steadily declined.

Let us now ask, What are the chief causes of Minnesota's deplorable educational situation? We answer without a moment's hesitation:

THE DISTRICT SYSTEM

MINNESOTA'S UNSCIENTIFIC METHOD OF APPORTIONING THE CURRENT SCHOOL FUND

AN INDEFENSIBLE SYSTEM OF STATE AID WHICH IGNORES BOTH ABILITY AND EFFORT

REFUSAL OF THE LEGISLATURE TO AVAIL ITSELF OF EXPERT KNOWLEDGE

WHAT OPPORTUNITIES HAS MINNESOTA HAD OF GETTING SCIENTIFIC ADVICE AS A BASIS FOR REFORMING HER SYSTEM OF SCHOOL FINANCE?

1914—REPORT OF LEGISLATIVE PUBLIC EDUCATION COMMISSION

1918—KENT, "A STUDY OF STATE AID TO PUBLIC SCHOOLS IN MINNESOTA"

1920—KELLEY, "PUBLIC SCHOOL SUPPORT IN MINNESOTA"

1920—STATE BOARD OF EDUCATION, "REPORT UPON REVISION OF STATE AID"

WHAT HAS THE LEGISLATURE DONE WITH THESE RECOMMENDATIONS?

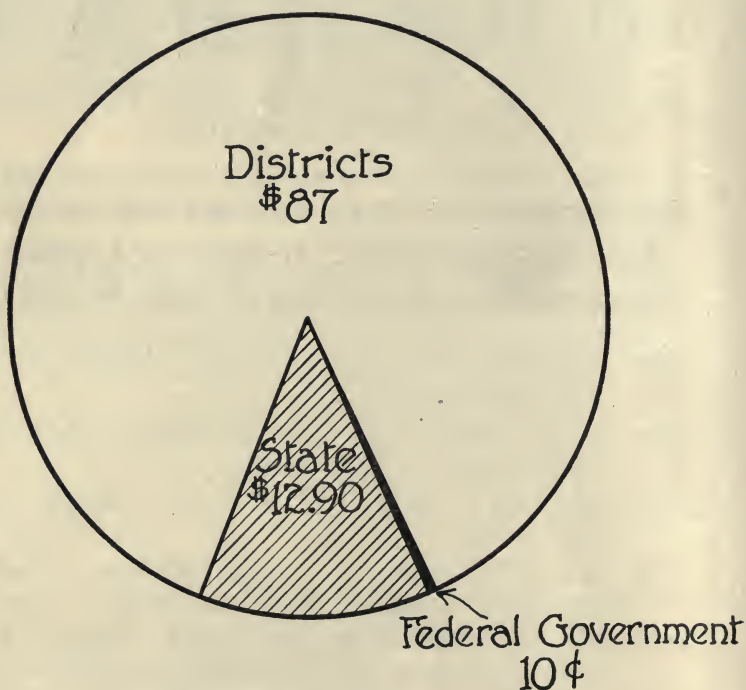
THE DISTRICT SYSTEM

Of the chief causes of Minnesota's deplorable educational situation named above, the district system is the first. The district system is not only the most important of all these causes, but it is the fundamental defect in Minnesota's system and underlies all others.

That Minnesota's system of school support is essentially a district system, is shown by Figure 11 which shows that in 1921, the district furnished \$87 out of every \$100 provided for public schools.

FIGURE 11

WHERE EACH \$100 FOR MINNESOTA'S
PUBLIC SCHOOLS CAME FROM IN 1921



There are in Minnesota at the present time nearly 8,000 school districts (7,980). It would be almost impossible to think of a more cumbersome system or of one which by its very nature breeds and perpetuates greater inequalities of every sort. Not only do these 8,000 districts vary greatly in size and in wealth but they vary greatly also in their zeal for education and their desire to support schools. The only school tax which every Minnesota school district is compelled to levy is the so-called "county one-mill tax," which is, in reality, not a county tax at all, but a compulsory district tax. This tax is totally inadequate to maintain an effective school. Aside from this tax, any district which chooses may refuse to levy any school tax whatsoever. Under Minnesota's present district system of support, communities which so desire and so vote may contribute almost nothing to the support of public schools in Minnesota. This is the actual situation which is found every year in certain wealthy districts. On the other hand, poor districts which desire to provide good schools have so little wealth to draw upon that they are obliged to exert themselves out of all proportion to their ability.

THE INJUSTICE OF THE DISTRICT SYSTEM

1919-20

RURAL DISTRICTS IN MINNESOTA PAID SCHOOL
TAXES RANGING FROM LESS THAN
1 MILL TO 117 MILLS

1921-22

14 DISTRICTS LEVIED MORE THAN 75 MILLS
52 DISTRICTS LEVIED NO MAINTENANCE TAX
MOST OF THEM PROVIDED NEITHER
SCHOOLS NOR TRANSPORTATION
A 15-MILL TAX ON THEIR TOTAL VALUATION
(\$4,778,000) WOULD HAVE PRODUCED
\$71,670 OR \$1,378 PER DISTRICT

It will be helpful to consider one or two concrete examples. In the year 1921-22, District 111, Blue Earth County, with a valuation of \$129,312 levied no local school tax and maintained no school in spite of the fact that there were twenty-seven pupils living in the district. The county superintendent writes, "No definite arrangement for transportation in District 111. Pupils attended near-by schools or parochial schools." In Mower County, Districts 6, 17, and 85 levied no local tax, maintained no school, and furnished no transportation, although they had respectively twenty, eight, and five pupils residing within their limits. In the same county, Districts 71 and 72 are reported to open their schools alternate years to avoid being consolidated with some other school district and hence compelled to submit to a local tax every year. District 6 has had no school since 1915.

Some districts which levy no tax are districts in which no children of school age reside. But this situation brings out one of the greatest evils of the district system, namely, that it permits property in such districts which ought to be available as a source of school revenue to escape taxation. There is no more reason why the property within a school district in which no school children reside should escape contributing its just quota to the revenues of the state than that the property of a childless couple who live within a school district should go untaxed for school purposes. Education is a function of the state. The powers and responsibilities possessed by school districts are, strictly speaking, delegated to them by the sovereign authority, the state. The wealth of the entire state belongs to the state and should be utilized by the state to provide adequate school facilities for her children.

THE DISTRICT SYSTEM IS NOT DEMOCRATIC

Any suggestion to abolish the district system arouses an outcry from many admirers of this century-old institution. Some of those who champion it most stoutly do so in the name of democracy. Others cry out against the establishment of the county or any other unit larger than the district

which will result in making wealthy communities contribute to the education of children in poor communities. The utter shallowness of such arguments is clear to any unbiased citizen. As to preserving the district because of its so-called democracy, we may state that the chief reason for demanding its abolition is that it is the most undemocratic system that could be devised. The essence of democracy is equality of opportunity. We have shown that the district system not only fails to provide such equality but will always make equality impossible.

A much stronger argument frequently presented for the district system is that it fosters local interests in public education, and that without such interest our schools would languish. Were the districts equally able to support schools and equally zealous for education, such an argument would be valid, but the conditions existing in Minnesota show not only that school districts are absolutely unequal in matters of zeal and ability, but that they can never approach even the slightest degree of such equality.

Generations of district support and district control find one of the richest commonwealths in the richest nation on the earth denying multitudes of her children any educational opportunity whatever, and sending hundreds of others to school in dismal and unsanitary hovels under the tutelage of wretchedly underpaid and proportionately ignorant, untrained, and incompetent teachers. Such are the actual results of the time-honored, undemocratic district system in Minnesota.

THE DISTRICT SYSTEM MUST GO

Minnesota may temporize with the present situation. She may reduce the existing evils, but she can not cure them unless, or until, she abolishes the district system with its legion of accompanying evils. The condition of Minnesota, as far as public education is concerned, is pathological. It can not be cured without a major operation. The major operation it requires is the abolition of the school district as a unit of taxation, organization, and administration. This fact may as well be faced frankly. There is no reason for hiding the truth from the citizens.

The evils of the district system have been recognized and pointed out by every leading authority on the organization and support of public schools for the last one hundred years. These leaders have been unanimous in their condemnation of the district system and their support of the county system. One Minnesota state superintendent after another has pleaded with the legislature to remove this curse from the children of the state. Forty-two years ago, the state superintendent pointed out the evils of the district system. He called attention to the fact that there were at that time approximately 4,000 school districts in the state. In his annual report for 1880, he wrote:

Thus with 4,000 different bases of taxation, ranging in valuation of property from poverty to abundant wealth, we have schools so diverse in numbers of scholars, length of terms and quality of teaching that it seems ridiculous to call them a system.

In 1916, State Superintendent Schulz wrote:

We have in Minnesota 7,980 school districts varying in size from two sections to several townships and with valuations ranging from \$20,000 to several million dollars. . . . There is neither hope nor justice in such a system. NO SCHEME OF STATE AID WILL AMELIORATE THIS CONDITION. The only just system is the county as a unit for school support as well as for administration and supervision.

To these statements of Minnesota's great educational leaders have been added the findings of one scientific educational committee after another. Every such committee has pointed out that educational progress in Minnesota is hindered at every turn by the district system. Under these circumstances, the citizens of Minnesota may well ask why has the district system continued, why does it exist to-day? The reason is evident. It is because the legislature has turned a deaf ear to the pleadings of state superintendents and to the findings of the commissions which they themselves have appointed.

Will the district system still remain? Yes. Unless the citizens of Minnesota become sufficiently aroused and sufficiently intelligent regarding the situation to unite in demanding its abolition.

UNFAIR METHOD OF DISTRIBUTING STATE MONEYS

From Figure 11 we have seen that in 1921 in Minnesota, the state furnished \$12.90 out of each \$100 provided for public schools. Properly distributed, this amount, small as it is, could be made to play an important part in equalizing school burdens and educational opportunities.

WHAT ARE THE MOST IMPORTANT AIMS WHICH EVERY SYSTEM OF STATE AID OUGHT TO ACCOMPLISH?

EQUALIZE SCHOOL BURDENS

EQUALIZE EDUCATIONAL OPPORTUNITIES

WHICH OF THESE DOES MINNESOTA'S PRESENT SYSTEM ACCOMPLISH?

NEITHER

Minnesota places the money provided by the state in two funds. The first of these funds, popularly, though incorrectly, known as the current¹ school fund, includes unused balances from special state aid, the proceeds of the state one-mill school tax, and the income from the permanent funds. This fund is apportioned among districts which maintain a school year of at least six months, in proportion to the number of pupils five to twenty-one years of age who have attended at least forty days. The second state fund is that known as special state aid. This is distributed for the benefit of specified objects including all types of public schools, many special departments, and other educational projects and situations.

¹ *Laws of Minnesota, 1921*, specifically provide that the term "current school fund" shall be used to designate the proceeds of the state one-mill tax, but provided no other designation for the total amount distributed in the semi-annual state apportionment.

Minnesota's basis for apportioning the current school fund (i.e., forty days' attendance in a six months' school year) is entirely indefensible. The present requirements were enacted by the legislature as an interpretation of the constitutional provision directing that the income from the permanent school fund be distributed on the basis of the number of pupils between the ages of five and twenty-one years. If the legislature was acting within its rights in 1887 when it interpreted the terms of the constitution in the terms of then existing averages, it would be equally within its rights now to interpret those constitutional terms in the light of present averages. The requirements now in force are far below the average maintained by the state for many years, and tend neither to raise standards, nor to equalize school burdens. Since the average school term for the state is eight months and the average pupil attends school 136 days, no apportionment should be paid to districts having less than eight months of school, nor for pupils attending less than 140 days.

Minnesota's method of disbursing her current school fund ignores the comparative wealth of school districts, the effort they make to provide schools, and the standards they maintain. This fund does not serve to equalize school burdens because it is distributed to such districts as Hibbing with a valuation of \$32,789 back of each school child, on the same basis as it is distributed to Black Duck with only \$765 behind every child. Minnesota's method ignores the difference in efforts made by districts, for it apportions the current school fund on the same basis to District 33, Nicollet County, which levied a tax of 1.5 mills as to District 132, Beltrami County, which levied a school tax of 113 mills for the same year, 1921-22. Minnesota's method also ignores the standards maintained by districts. A district which provides one poorly trained and proportionately cheap teacher is aided from the current school fund on the same basis as a district which provides a well-trained and proportionately better paid teacher. Minnesota's method also ignores the all-important fact that the greatest burden in school support is the cost of teachers' salaries. A rural district which provides one teacher

for forty pupils receives twice as much aid from the state apportionment of the current school fund as a rural district which provides one teacher for twenty pupils, but the cost of maintaining a school in each of these districts will be very nearly the same, provided they employ equally good teachers and furnish equally good school facilities. The district with ten pupils should, therefore, receive as much help from the state, other things being equal, as the district having thirty pupils.

The constitutional provision governing the distribution of the income from the permanent school fund was not designed to affect the disbursement of the proceeds of the state one-mill tax, nor of the unused balances from the special state aid fund. The present method of distributing these two funds in the same manner as that employed in distributing the income of the permanent school fund is wholly unnecessary. An exceedingly beneficial reform, and one of the easiest which could be introduced into Minnesota's present system of school support would be providing for the distribution of these two funds in a scientific manner.

Special state aid originated in Minnesota in 1878 for the purpose of helping districts to support high schools, then new and expensive undertakings, in a frontier state. At the present time, it is distributed to benefit twenty different types of schools, educational projects, and educational situations. A school or district may qualify for aid under many different provisions. Every type of public school in the state may qualify to receive more or less aid without regard to its need or to the ability of its district to provide funds. In its original form, special state aid was designed to do two things: (1) equalize school opportunities by throwing open state aided high schools to all pupils in the state without charge for tuition, and (2) equalize school burdens by relieving districts of a portion of the expenses of furnishing unusual school opportunities. As administered at the present time, the system does neither. It has grown so complicated and cumbersome that it has practically lost sight of what were originally and still ought to be its fundamental purposes. In most cases, it ignores the most important single expenditure for schools, i.e., teachers' wages, and the greater part of it is distributed

on a basis which ignores both the ability of the district to finance its own schools and its effort as represented by the rate of local tax levied.

Because the methods of distribution of both the state apportionment and the special state aid are open to practically the same objections, and since neither contributes in any reasonable degree to the equalization of school burdens or school opportunities, this report will follow the usual custom, group the two, and present the facts concerning the total amount distributed by the state for the aid of public schools.

What Minnesota's present system of state aid is actually doing is shown by Table 7.

TABLE 7

WHAT DOES MINNESOTA'S PRESENT SYSTEM OF
STATE AID DO? 1920-21

To	Which Has a Valuation per Child*	The State Gives per Child*
District 18, Nicollet County.....	\$4,200	\$35.22
District 60, Nicollet County.....	2,300	11.92
District 5, Sherburne County.....	2,400	45.31
District 1, Sherburne County.....	1,600	19.93
District 17, Mille Lacs County.....	3,300	48.25
District 13, Mille Lacs County.....	949	28.41

* Per child in average daily attendance.

From Table 7, we see that in Nicollet County, District 18, which has a valuation per child nearly twice that of District 60, receives nearly three times the aid. In Sherburne County, District 5, which has a valuation per child one and one-half times that of District 11, receives nearly two and one-half times as much aid per child from the state. In Mille Lacs

County, District 17, which has a valuation per child nearly four times that of District 13, receives from the state nearly \$20 more per child. In every case, the district most able to provide school revenues, receives the greatest assistance from the state.

Inequalities in school burdens, inequalities in ability, inequalities in effort, inequalities in assistance received from the state, inequalities in educational opportunities provided for the children of Minnesota—this, in a nutshell, is the story of public education in Minnesota to-day. This is the vision that greets our eyes whether we fix our attention upon the counties or upon the districts.

Table 8 tells the story for the nine representative counties which have been chosen for special study. These counties, as we have said, were chosen on the basis of their relative ability to support schools; namely, the wealth per school child.

TABLE 8

NINE MINNESOTA COUNTIES' INEQUALITIES IN
SCHOOL ATTENDANCE, AVERAGE SCHOOL TAX
RATES, EXPENDITURE, AND STATE AID 1920-21

County	Rank among the 86 Counties of the State as to Wealth per Child	Average Total School Tax Levy in Mills	Average School Attendance per Pupil			Annual Expendi- ture per Pupil in Attendance	Per Cent of School Expendi- ture Fur- nished by the State
			Months	Weeks	Days		
St. Louis.....	1	39.2	8	0	1	\$487	4
Murray	2	8.2	5	3	4	104	18
Sibley	8	6.2	5	3	2	79	24
Nicollet	22	7.5	6	1	2	123	14
Chippewa	43	11.8	6	2	2	78	38
Swift	44	13.3	6	1	3	114	19
Sherburne	66	15.7	6	2	3	139	15
Mille Lacs	85	20.9	6	2	4	103	19
Hubbard	86	26.9	6	2	1	124	23

In the first column of Table 8 are indicated the respective ranks of the nine counties chosen. We discover that among our nine representative counties, the annual expenditure per pupil in attendance varies all the way from \$487 in St. Louis County to \$78 in Chippewa; the average school attendance per pupil, from eight months in St. Louis County, to five months, three weeks, and two days in Sibley County; the average rate of district tax from 39 mills in St. Louis County to 6 mills in Sibley.

What else does this table show? It shows us that Sibley County, which levies the lowest tax and spends the least money per pupil, gets nearly one-fourth of its total school revenue from the state, whereas Sherburne County, which ranks sixty-sixth as to wealth per school child, levies a school tax of fifteen mills, spends \$139 per pupil, and gets only 15 percent of its total school receipts from the state. Other comparisons would bring out equally convincing evidence of the total unsatisfactoriness of the injustice of Minnesota's present system of state aid. These facts are shown in Tables 9 and 10. Each of these two tables shows the assessed valuation per school child, the average daily attendance, the district tax rate, annual expenditure, and state aid per child received by the richest and by the poorest district in certain counties.

From Table 9, we see that the richest common school district in St. Louis County is more than thirty-four times as rich as the poorest, yet this richest district, which levies a tax of only twenty-seven mills and is able to spend \$852 per child, receives from the state \$110 per child, whereas the poorest district, which levies a tax of thirty mills, is able to spend only \$49 per child and receives from the state only \$15 per child.

It is impossible to think of a system more unjust than that which reveals itself in the situation in St. Louis County, a system revealed again in Chippewa, Mille Lacs, and Hubbard counties. It is difficult to say in which of these counties the situation is the worst. The richest district in Mille Lacs levies a two-mill tax and receives \$19 in state aid per child. The poorest district levies a twenty-two mill tax and reports that it received nothing whatsoever from the state. Bear in mind, however, that the richest district spends only \$71 per child, whereas the poorest district spends \$176 per child.

TABLE 9
INEQUALITIES OF SCHOOL BURDENS AMONG MINNE-
SOTA COMMON SCHOOL DISTRICTS
A COMPARISON OF ABILITY, EFFORT, AND AID PER
CHILD IN AVERAGE DAILY ATTENDANCE
1920-21

County	District and Number	Assessed Valuation per Child	Ratio of Assessed Valuation per Child	Average Daily Attend- ance	District Tax Rate for Mainte- nance	Annual Expendi- ture per Child	Total State Aid per Child
St. Louis....	Richest 36	\$38,526		3	27	\$852	\$110
	Poorest 7	1,116	34.5	94	30	49	15
Murray	Richest 43	42,840		5	5	*	0
	Poorest 113	5,320	8	21	5	56	15
Chippewa ...	Richest 73	34,707		4	9	184	43
	Poorest 20	1,681	21	17	4.2	88	5
Mille Lacs...	Richest 9	8,909		17	2	71	19
	Poorest 53	1,135	8	11	22	176	0
Hubbard	Richest 26	11,255		5	21	209	49
	Poorest 83	1,409	8	30	36.6	118	4

* Not reported.

That these inequalities extend to high and graded school districts is shown by Table 10.

From Table 10, we see that District 1 in St. Louis County, the poorest district in the county, receives \$16 more in aid from the state than does the richest district, District 27. Yet a moment's consideration of the situation existing in these two districts will show that this difference in state aid by no means offsets differences in assessed valuation and differences in tax rates, for whereas District 27 has an assessed valuation per child of nearly \$33,000, District 1 has an assessed valuation of only \$723, and whereas District 27 levies a tax of less than twelve mills, District 1 levies a tax of over forty-one mills.

TABLE 10
INEQUALITIES OF SCHOOL BURDENS AMONG MINNE-
SOTA HIGH AND GRADED SCHOOL DISTRICTS
A COMPARISON OF ABILITY, EFFORT, AND AID PER
CHILD IN AVERAGE DAILY ATTENDANCE
1920-21

County	District and Number	Assessed Valuation per Child	Ratio of Assessed Valuation per Child	Average Daily Attend- ance	District Tax Rate for Mainte- nance (Mills)	Annual Expendi- ture per Child	Total State Aid per Child
St. Louis	Richest 27	\$32,789		1925	11.7	\$828	\$20
	Poorest 1	723	45	595	41.4	104	36
Murray	Richest 7	6,982		45	14.4	132	24
	Poorest 52	2,238	3.1	328	32	128	26
Chippewa . . .	Richest 62	3,215		145	55.5	92	22
	Poorest 30	1,343	2.4	173	45.5	113	30
Mille Lacs . . .	Richest 17	3,324		77	23.5	134	48
	Poorest 13	949	3.5	507	62.4	105	28
Hubbard	Richest 1	1,370		536	53.1	76	26
	Poorest 43	1,217	1.1	183	78.4	139	41

How will the education provided by these two districts compare? The answer is given in the column which shows that District 27 spends over \$800 per year on each school child, whereas District 1 spends only a little over \$100. In Mille Lacs County, District 17 is three and one-half times as rich as District 13, yet District 17, which levies a tax of only 23.5 mills, gets \$48 per child from the state, whereas District 13, which levies a tax of 62.4 mills, gets only \$28 per child from the state.

DECREASING SHARE OF SCHOOL BURDEN BORNE BY THE STATE

The first paragraphs of the present account show that Minnesota stands high as to the amount of money she is spending on public schools, but exceedingly low as to results. Previous pages have shown one of the chief causes of this situation is the district system, which throws the responsibility of providing school revenues upon units so absolutely unequal that it is humanly impossible for them ever to provide equal school funds. Not only is Minnesota to-day throwing the major portion of her school burden upon these, the most unequal of all possible units, but the tendency throughout the last thirty-one years has been for the state to contribute a less and less proportion of the school costs and thus force the districts to assume a heavier and heavier share of the burden. In 1890, the state furnished \$18.60 out of every \$100 provided for the schools. In 1921, she furnished only \$12.90. We frequently hear men exclaim over the vast increases in the school moneys furnished by the state. It is true that the state has steadily increased the amount she has furnished, but this amount has almost steadily failed to keep pace with the enormously increased expenditure. The story of this declining importance of the state as a provider of public school revenue in Minnesota is shown by Figures 12 and 13 which follow, and which need no further comment.

FIGURE 12

PROPORTION OF MINNESOTA SCHOOL BURDENS

BORNE BY SCHOOL DISTRICTS, THE STATE, AND THE FEDERAL GOVERNMENT
1890-1921

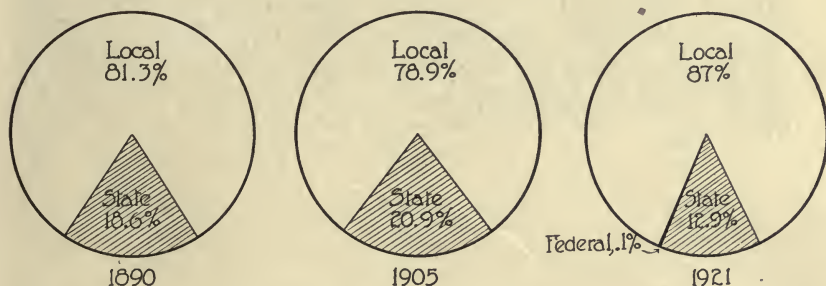
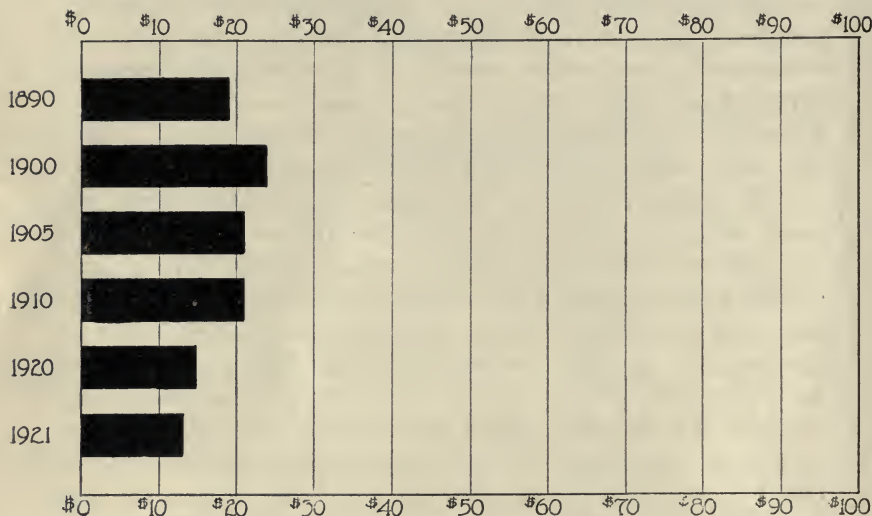


FIGURE 13

PORTION OF EACH \$100 OF MINNESOTA PUBLIC SCHOOL RECEIPTS
FURNISHED BY THE STATE
1890-1921



Schools cost money. The question is, Where shall the money come from? No one will attempt to deny that school costs which have increased so greatly in the past will continue to increase as rapidly or even more rapidly in the future. It has already been shown that Minnesota's increase in percent of school expenditure is far below that of other leading western states. To attempt in the future to continue the policy of depending upon the districts for the overwhelming proportion of school revenues can lead only to disaster and to greater failure. It is absolutely essential that Minnesota adopt as her unit from which to derive local school revenue one far more capable than the district of equalizing school funds. That the county is such a unit is a matter of common knowledge.

THE COUNTY AS AN EQUALIZER OF SCHOOL BURDENS

How the county would serve to equalize school revenues in Minnesota may be shown by a few examples. Tables 9 and 10 have shown the assessed valuation per child in the richest and poorest rural school districts and in the richest and poorest high and graded school districts in a number of Minnesota counties. From these tables we learn that in Murray County the valuation per child in rural school districts varies all the way from \$42,840 to \$5,320, and in high and graded school districts it varies all the way from \$6,982 to \$2,238. The poorest rural district in Murray County has only \$5,320 worth of property to tax for the education of each school child, and the poorest high school district in this county has only \$2,238 which it may tax for each child.

Contrast with these wide variations in district wealth per child the fact that the county wealth per child in Murray County is \$9,162. This means that if Murray County were to draw her revenues from a county instead of a district tax, there would be, instead of \$42,000 for the education of each child in some communities and \$5,000 for each child in others, \$9,000 for each child throughout the entire county. Even more significant is the situation in Chippewa County, where district valuations vary from \$34,707 per child down to \$1,681 per child and where the county valuation per child is approximately \$5,000.

The story which we have just told for Murray County and for Chippewa County is told for the entire state by Figure 14. On one side of this figure all the counties of the state are arranged in six groups, and on the other side thirty-two districts chosen from various counties are arranged in somewhat similar groups. At the extreme left is indicated the valuation per child enrolled which is typical of the counties included in the group, and at the extreme right is the valuation per child enrolled which is typical of the districts included in the group.

FIGURE 14

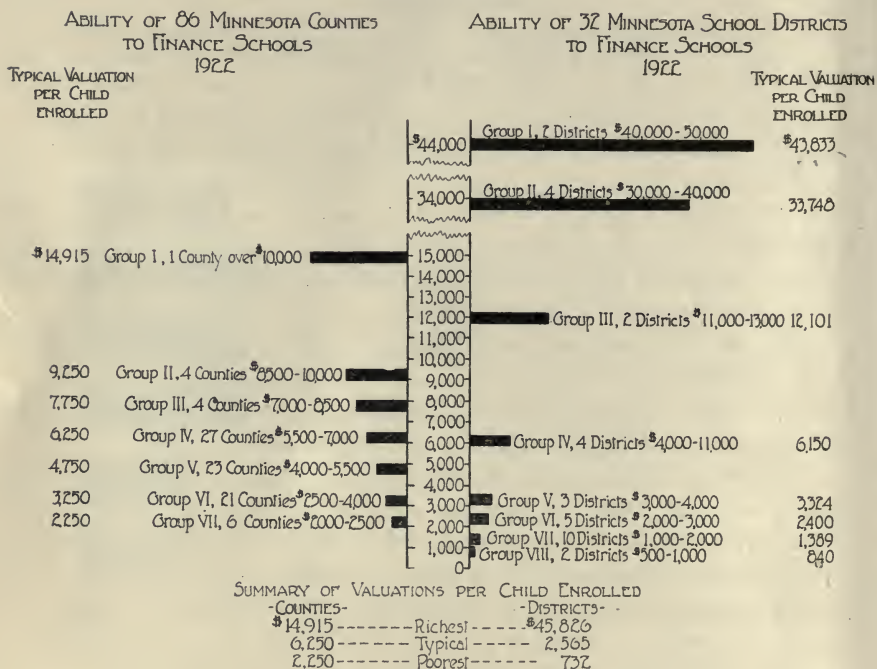


Figure 14 shows in a striking manner what would be the effect of adopting the county as the unit from which to derive local revenues for school support. Out of the group of thirty-two districts shown, more than one-third of the entire number are included in Groups VII and VIII in which the assessed valuation per child is less than \$2,000. Were the county to be adopted by Minnesota as the local unit of school support, scarcely a child in the state would have back of him a valuation of less than \$2,250. This would, of course, mean that districts which now have \$33,000 and \$43,000 per child to draw upon would no longer have these fabulous sums, but instead would have approximately \$10,000 or \$15,000 per child. Undoubtedly the richer districts will object to such a policy, but the objections of individual communities should be overridden in favor of a policy which promises to even out somewhat the gross inequalities now existing.

TWO COUNTIES ARE ALREADY DOING THIS

Two counties in Minnesota through special legislation have already secured a county school tax—Itasca County a ten-mill county tax and St. Louis County an eight-tenths of a mill (0.8 mill) county tax. Each county levies these taxes with a view to equalizing school revenues. The executive secretary of the Cook Commercial Club, of St. Louis County, in a prolonged defense of the county tax now under attack writes in part as follows:

Ninety-five percent of St. Louis County is rural. There is no better inducement we can offer to the furthering of agriculture in this district than a school where children can and will receive at least a fair education. We have not heard a farmer make a complaint against this tax. Shall illiteracy be allowed to gain in the rural districts? This is a question of education and citizenship. Any law that has for its purpose the furthering and bettering of the educational facilities for the children, will have the support of all progressive people.

Space does not permit entering upon a description in this brief account of the county taxes levied by St. Louis and Itasca. The interested reader will find a complete statement regarding them in the longer report from which the present brief summary is taken (see Authors' Explanatory Note).

The above paragraphs have urged in no uncertain tones the substitution of the county for the district as the local unit of school organization and school support. We should perhaps pause for the moment to suggest what such a change implies. Briefly stated, it means that the schools of each county shall be organized in much the same manner as are the schools of our best city systems. The county school board and the county superintendent should have all the powers and responsibilities placed upon similar public officials in our best city systems. This will include the responsibility of determining where schools shall be placed, when and where school buildings shall be erected, and how much they shall cost. These are but a few of the multitudes of matters which will be placed in the hands of the county superintendent and his board.

The present report is concerned primarily not with the superiority of the county over the district as a unit of organization, administration, control, and supervision, but as

an economic unit; in other words as a source of school revenue. Its superiority in this respect lies in the fact that although counties do vary greatly in wealth per school child and consequently in their ability to provide school revenues, nevertheless this variation is much less than in the case of school districts.

WILL THE COUNTY UNIT EQUALIZE EDUCATION IN MINNESOTA?

There can be no doubt as to the great superiority of the county over the district as the unit of local organization and support for public schools. Nevertheless, despite this superiority, it is evident from the facts already presented that the counties of Minnesota are very unequal in wealth and consequently very unequal in their ability to provide school revenue. However much Minnesota may improve her educational situation by abolishing school districts and establishing the county as the local unit, flagrant and disastrous inequalities will continue as long as the local units, even though they be the counties, are depended upon for the major portion of the school revenues. Neither counties nor any other local unit which might be devised can equalize school revenues, school burdens, and educational opportunities. The state and only the state can do this. The truth of this assertion becomes increasingly evident when we extend our survey to include all of Minnesota's eighty-six counties as is done in Figure 15.

Figure 15 shows the eighty-six counties of Minnesota arranged in seven groups. The first of the columns at the left indicates the number of counties included in each of the seven groups; the second column, the percent of Minnesota's total average daily attendance included in the total number of counties in each group. The third column shows what is the typical valuation per child in average daily attendance for the counties in the group. The bars represent the valuation per child in average daily attendance in the richest, poorest, and typical counties in each group. Group 1 which contains only one county, St. Louis, is, of course, represented by only one bar.

FIGURE 15

INEQUALITY IN ABILITY OF MINNESOTA COUNTIES
TO SUPPORT SCHOOLS
1921-1922

Counties in Seven Groups
Richest, Typical and Poorest County in Each Group

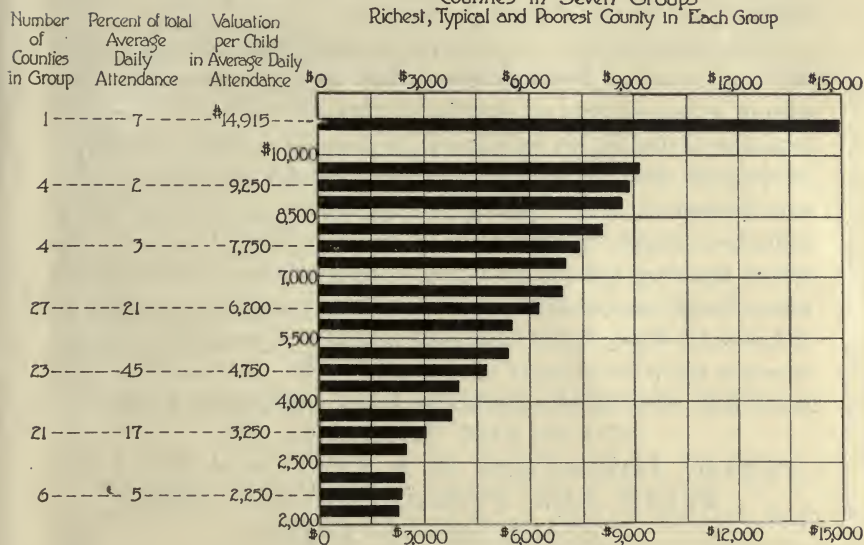


Figure 15 shows us that the richest county in the state is more than six times as able to provide school revenues as are the six counties included in the poorest, i.e., the seventh group. The four counties included in the second group are more than four times as able to furnish school revenue as are the counties included in the seventh group, and approximately three times as able as the twenty-one counties included in the sixth group.

From Figure 15, we see that 7 percent of the children in average daily attendance in the public schools of Minnesota live in a county where the wealth back of each child is nearly \$15,000. Contrast with this the fact that 22 percent of Minnesota's children, living in the twenty-seven counties included in the sixth and seventh groups, have back of them county valuations of less than \$4,000 per child. Bear in mind that this 22 percent of the children is nearly one-fourth of the

children in the state and that twenty-seven counties constitute almost one-third of the total number of counties in the state. Sixty-seven percent of the children live in the counties included in Groups 5, 6, and 7, whereas thirty-three percent live in counties whose valuation is over \$5,000 per child.

The impossibility of ever deriving equal revenues from units so unequal in wealth per child as the counties of Minnesota is too evident to require further comment. No further argument should be necessary to convince every citizen of Minnesota that even the abolition of the district and the establishment, in its place, of the county unit, although it will be a most important step in the right direction, will never equalize school revenues. Neither school burdens nor educational opportunities will ever be equalized as long as Minnesota depends for the greater part of her public school revenue upon local units of any sort. The state and only the state will ever be able to bring about such equalization.

PUBLIC EDUCATION IS A FUNCTION OF THE STATE AND PUBLIC SCHOOLS ARE STATE INSTITUTIONS

Public education is a function of the state, and public schools are state, not local, institutions. This declaration is not based upon theory, for the matter has been tested in the supreme court, and the court has ruled that public schools are state institutions and that the powers exercised by local units are distinctly delegated powers. The wealth within a state available for taxation for the support of public schools belongs to the state, i.e., to all the children of the state. The district system is an inheritance from colonial days when schools were regarded, controlled, and supported as local charitable and semi-church institutions. That day is past, and Minnesota should free herself from the shackles of a system which makes equality of educational opportunity impossible.

Equality of educational opportunity for all the children of the entire state and equality of school burdens sustained

by local school units, the counties, and the districts, constitute a brief but correct statement of the aim underlying general, that is, state and county aid. Equality implies much more than universal education and state-wide equality in the length of the school year. It means equality of conditions under which children study and play. It means trained teachers, and healthful, well-equipped, inviting schoolhouses and yards, equality in the scope, vitality, and richness of studies. The only possibility of approaching equality in this broad sense lies partly in proper organization and administration of school units and partly in equality of school support. Equality in school support means equal distribution of economic responsibility and economic power. Such economic equality can come only if the amount of aid granted to the school unit is determined on the basis of the ability (i.e., the financial resources) and the effort of this unit.

WHAT SHARE OF THE SCHOOL BURDEN SHOULD BE BORNE BY THE STATE?

Equality in educational opportunity will never be secured until the schools cease to be in the last analysis, both from the standpoint of control and from the standpoint of support, dominantly local institutions and until the state provides support and directs those factors upon which equality primarily depends and which may, therefore, be termed the minimum essentials of educational equality.

What, now, are the factors which to the largest degree make the educational opportunities offered within the various communities of a state equal or unequal? Without a moment's hesitation we answer: the number and quality of teachers employed, the length of school term, the effectiveness of general administration and supervision, and the quality and adequacy of the apparatus directly related to instruction, including especially such materials as textbooks. It is well known that teachers' wages constitute the largest single item of school expenditure in every community and, also, that as is the teacher so is the school. Studies made in comparatively recent times have shown further that the quality of

instruction is largely determined by the quality of supervision. Place upon the state the responsibility of furnishing funds to provide every school with enough money to pay a minimum salary to every teacher for an entire school year of uniform length, such minimum varying with the qualifications of the individual teacher, and, further, place upon the state the responsibility of providing the materials directly related to instruction and the moneys necessary to guarantee the scientific supervision of every school, and existing educational inequalities will be rapidly evened out. Let us now turn directly to the question, what proportion of total school revenue will the state be required to provide under this proposed plan, and what proportion will be furnished by the local school units?

We can best answer this question by finding out what percent of the total annual expenditure for public schools is devoted to the items just named. For this purpose we may consider the United States as a whole and California, a state whose standards with respect to teachers' salaries are exceeded by none and a state, moreover, which furnishes free textbooks. In 1915, practically 60 percent of the total school costs in the United States were devoted to teachers' salaries and textbooks; in California approximately 55 percent. In 1918, the percents were respectively 58 for the United States; 61 for California. In 1920, California devoted little less than 63 percent of her total school revenues to teachers' salaries and textbooks. In general, we may say that from 60 to 65 percent of total school costs would, under normal conditions, be devoted to teachers' salaries and textbooks. Were we to add to these items the costs of adequate supervision and apparatus, other than textbooks directly related to instruction, the percent would probably range from 65 to 70. In any case, the proportion will vary from year to year and from community to community and consequently must be determined from time to time.

It has been definitely stated by those recommending a three-mill state school tax that it would yield an amount approximately equal to that now provided by the state one-mill school tax and state appropriation. There is no real

choice between the policy of state appropriations and a state school tax (see below page 51). The real question is that of providing a state fund sufficient to enable the state to even out the inequalities among local units.

This report has shown that this result can best be accomplished if the state assumes from 65 to 70 percent of school expenditures. The revenue provided by a three-mill state tax in Minnesota would be altogether inadequate for such purposes.

At the present time, the individual districts have no way of knowing from year to year what sum will be forthcoming to them from the state. The first step which the state must take is to determine the amount which she will provide for each teaching position or each unit of full attendance, and then adopt ways and means of insuring this annually to the schools.

If Minnesota is not yet ready to go as far as the present report advises, which is to place upon the state from 65 to 70 percent of the burden, then let her adopt such a policy as California has effectively carried on for many years and which has placed her among the very first states of the Union educationally. This policy, as we have already stated, guarantees \$1,400 a year to every elementary teaching position in the state, \$700 from state sources and \$700 from county sources.

ESTABLISH AN INTERIM COMMISSION ON SCHOOL FINANCE

Minnesota should provide for the establishment of an interim legislative commission on school finance, one of whose functions shall be to determine as nearly as possible the amount of money needed during the next biennium to pay the state's share of the costs of teachers' salaries, free textbooks, supervision, and other projects to be financed by the state. Such a commission should report this amount to the legislature at each session, and the legislature should forthwith take steps to provide the necessary revenue.

It should be understood that the policy proposed here would not prevent counties from paying salaries above the minima fixed by the state where the electors of the county or the county school board should determine this to be advisable. In fact, the state should provide a fund for subsidizing counties which employ teachers whose qualifications exceed the minima set by the State Board of Education. Massachusetts has clearly shown what excellent results may be accomplished from such a policy.

WHERE SHALL THE MONEY COME FROM?

Any proposal to have the state furnish out of state funds from 65 to 70 percent of the total revenue needed for the support of public schools, at once raises the question, where shall the money come from?

Minnesota has long had the reputation both within her own borders and throughout the United States of being possessed of a magnificent endowment for public schools. This endowment at the present time consists of certain unsold school lands and a principal amounting to nearly \$38,000,000. Far more important than the value of Minnesota's permanent endowment is the percent of the total school revenue derived from them and the possibility of their becoming increasingly important as sources of school revenue. Table 11, which follows, shows the condition of Minnesota's endowment magnificent at the present time, and the number of dollars out of every \$100 which it provided for public schools in 1900, 1910, 1920, and 1921.

We see from Table 11 that the proportion of Minnesota's public school revenue coming from her much talked of endowments has, for more than twenty years, been of decreasing importance and that at the present time the amount contributed is so small as to be of distinctly negligible importance. If the state is to furnish an increasing proportion of the total school revenue in the future, such increase is not to be derived from the permanent school fund and the swamp land fund. Let us now consider from what other sources

Minnesota has derived her school moneys and the relative importance of each. Table 12 shows how each \$100 of total school revenue in Minnesota was secured in 1900, 1910, 1920, and 1921.

TABLE 11
MINNESOTA'S ENDOWMENT MAGNIFICENT
VALUE, 1922, AND INCOME, 1921

Permanent School Fund.....	\$33,750,529
One-half Swamp Land Fund.....	4,111,768
	\$37,862,297
Combined Income, 1921.....	1,560,596
Total School Receipts.....	51,776,057

Out of every \$100 for public schools, Minnesota's endowment magnificent provided approximately:

1900.....	\$12.00
1910.....	7.00
1920.....	3.00
1921.....	3.00

From Table 12, which follows, we see that the only state sources upon which Minnesota has depended for school revenue are appropriations and a state tax.

There has been much discussion as to which is the better method of providing school moneys for state aid, by making appropriations out of the general fund or by providing for a state tax, the proceeds of which shall be devoted to schools.

In favor of the state tax *versus* state appropriations it has been urged that as the wealth, school population, and school costs increase, the income provided for the schools increases; also that whereas appropriations frequently depend upon the

mood and sometimes even upon the whim of the legislature, a state tax is stable and its proceeds assured. Undoubtedly influenced by these considerations the Minnesota State Board of Education in 1920 in its report upon *The Revision of State Aid* urged the substitution of a state mill tax for existing biennial appropriations.

TABLE 12
HOW MINNESOTA SECURED EACH \$100 OF TOTAL
SCHOOL REVENUES, 1900-1921

Year	Federal Aid	Permanent School and Swamp Land Funds	State Appropriations	State Tax	Total State and Federal	District (Chiefly Taxation)
1900	\$0.00	\$11.40	\$1.40	\$11.10	\$23.90	\$76.10
1910	0.0	7.00	6.10	7.60	20.70	79.30
1920	0.10	3.00	7.10	4.40	14.60	85.40
1921	0.10	3.00	6.40	3.30	12.80	87.20

On the other hand, Illinois and California, after experimenting with the state school property tax, both abandoned it in favor of state appropriations. A very serious objection to the state school tax of a fixed rate is that there is no guarantee that it will furnish the amount of money necessary. This difficulty may, however, be avoided; instead of fixing a definite rate, the laws may provide for the levying of a state mill property tax sufficient to raise a fixed sum, or, better yet, sufficient to enable the state to fulfill its obligations to the public schools. Four states in the Union are already levying state school taxes of this sort; namely, Arizona, which levies a state tax sufficient to provide \$20 per child in average daily attendance; Utah, which levies a tax of undetermined rate sufficient to raise \$25 per child from 6 to 17 years of age; Washington, which levies a tax sufficient, when added to the income of the permanent school fund, to produce \$20 per child of school age; and Wisconsin, which levies a tax sufficient to pay state aid to public schools.

The problem of providing school revenue is inseparable from the general problem of public finance. It is evident that if the state is to assume from 65 to 70 percent of the burden of school costs, she must discover new sources of revenue and must be allowed, in case these new sources of revenue do not provide adequate funds, to levy a state school tax upon real and personal property sufficient to make up any deficiency.

California, which by constitutional amendment abolished the state school property tax, was careful to leave the way open for the legislature to levy such a tax for school purposes, should the proceeds of corporation and inheritance taxes prove insufficient for school needs.

Among the new sources of revenue which we recommend to the careful consideration of the Minnesota legislature are a state graduated income tax and a severance tax. The former of these is now employed effectively and satisfactorily as a source of school revenue in Massachusetts and Delaware. The severance tax now levied by Louisiana consists of a tax of 2 percent on the gross valuation of all natural products severed from the soil. At the present time, Minnesota levies an occupational tax upon iron ore-mining. There is no more reason why iron ore should be taxed than timber, granite, and all other natural products which, when taken from the soil, permanently deprive the state of its natural sources of wealth. All the arguments in favor of taxing iron ore are equally valid for the taxing of timber, granite, gravel, and all other non-agricultural natural products.

With the abolition of the school district, every county should be required to levy a county school tax of a minimum rate. The revenue provided by the state should be turned into a state equalization fund. Out of this fund there should be insured a minimum sum for every teaching position. In addition, the state should provide an equalization fund to be distributed among those counties which levy a prescribed county rate and are yet unable to raise a sum per child or per teacher employed sufficient to provide satisfactory facilities, i.e., facilities measuring up to the standards established by the State Department of Education.

In striking contrast to Minnesota's long continued refusal to distribute state school funds in a manner calculated to even out inequalities, Colorado, by legislation enacted in 1921, has placed at the disposal of the state superintendent of public instruction the entire income from her permanent school fund. California, whose system outranks that of Minnesota at every point, guarantees for every elementary teaching position in the state \$700 per year from state funds and \$700 per year from county funds. Every county in California is required to levy a tax for elementary schools sufficient to provide \$30 per pupil in average daily attendance in elementary schools and \$60 per pupil in average daily attendance in high schools. In Minnesota, at the present time, high schools are obliged to accept as pupils students from other districts. The moneys provided by the state to pay the tuition of such pupils fall far below the actual costs of instruction in many cases. What is worse, the territory which lies outside of high school districts escapes bearing any just share of the burden. In some communities, high school districts have been actually forced to erect new buildings, because they are compelled to give space to students from outlying districts.

A law should be passed providing for a county high school tax to be levied in every county upon all property not included in any high school district. The proceeds of this tax should constitute a fund for defraying the cost of educating non-resident high school pupils.

The present brief report can not attempt to name all the projects which should receive state support. To do so would amount to little less than describing a reorganization of a large part of Minnesota's public school system. The present report is obliged to confine itself almost entirely to the financial problems of the schools. Although these problems are inseparable from policies and organization, it is impossible to dwell upon reforms in policies and in organization except insofar as they directly enter into our consideration of school finance. It is to be regretted that space does not permit an account of the policies pursued by California, Massachusetts, and other states, but the interested citizen is referred to a

bulletin recently published by the United States Bureau entitled, "State Policies in Public School Finance" (*Bureau of Education Bulletin*, 1922, No. 6).

The reforms which have been suggested or implied throughout the present report are undoubtedly radical, but the conditions we have discovered can be cured only by radical measures, for Minnesota has made many attempts to patch up her system of financing public schools. These attempts have in many cases been beneficial, in others futile, but in the last analysis are entirely inadequate. There comes a time when an old system or an old machine can no longer be patched up and remodeled. It must be discarded if the individual or the organization employing it wishes to keep abreast of the march of progress. It has frequently been urged within the past few years that Minnesota provide for a state three-mill school tax. It has been definitely stated by those recommending this particular rate that it would yield an amount approximately equal to that now provided by the state one-mill tax and state appropriations. Such a provision would be mere patching of her present policies and would in no sense solve her problem.

It remains to bring together in a summarized form the recommendations and conclusions presented in various portions of the present report.

RECOMMENDATIONS

Preceding pages have described existing educational conditions in Minnesota and present policies; they have not only pointed out the defects but have in many instances suggested remedies. They have also explained the reasons for many of these recommendations. It is desirable to bring together here at the close of our report the recommendations which have been scattered throughout different sections. In view, however, of the fullness of explanation and of the treatment already given, it is deemed unnecessary to explain or to justify the proposals made at this point. We shall confine ourselves, therefore, to a summary statement of the recommendations themselves. Should the reader desire fuller knowledge of the bases upon which these recommendations are made, he will find it in the longer study of

which this is a summary (see 'Authors' Explanatory Note, p. 3). We may well add to the recommendations specifically presented in earlier portions of this report certain others which, although not stated, are, by implication or as a consequence of principles laid down, contained therein.

SECTION 1. Abolish the present antiquated, unfair methods of apportioning state school moneys and adopt modernized, scientific methods which will recognize variations among the local school units, as to length of school year, assessed valuation per child in average daily attendance, local tax rate, aggregate days of attendance, number and qualifications of school officers and teachers employed.

SEC. 2. In view of the fact that the income from the permanent school funds can not be distributed in accordance with the principles set forth in section 1 without the adoption of a constitutional amendment, it is further recommended that the standards employed as a basis of determining the method of distributing the income of the permanent school funds be interpreted by legislative action so as to conform with existing conditions, i.e., 140 days attendance in a school term of 8 months.

SEC. 3. Require a minimum county school tax of not less than ten mills, the proceeds to be distributed within the county in accordance with the principles set forth in section 1.

SEC. 4. Establish 8 months (160 days) as the minimum school year.

SEC. 5. Abolish school districts.

SEC. 6. Establish the county as the local school unit.

SEC. 7. Extend to the counties the taxing and bonding powers now enjoyed by independent districts.

The plan here proposed of abolishing school districts and of establishing the county as the local unit of support will equalize local rates of taxation within the counties.

SEC. 8. Provide a state equalization fund to be apportioned among those counties which levy a county school tax of 15 mills or more but are unable to produce thereby for every child of school age resident in the county a quota equal to the state average county quota per child derived from proceeds of such county taxes.

SEC. 9. Empower and require the State Department of Education to fix and to modify from time to time, as conditions seem to warrant, the requirements and standards which counties must meet in order to receive quotas of state moneys.

SEC. 10. Require county and all other school boards to prepare annually a budget of estimated school costs for the next succeeding year, such budget to be submitted to the proper authorities and used as a basis for levying taxes.

SEC. 11. Require the counties to formulate and provide for the carrying out of a four-year county building program to provide new buildings and other new school property.

SEC. 12. Abolish the office of county superintendent as an elective office and place the appointment and fixing of the salary of the county superintendent in the hands of the County Board of Education subject only to the limits as to professional qualifications and minimum salary fixed by the State Board of Education.

SEC. 13. Establish an amount not less than that paid to city superintendents in first class city systems as the minimum salary of county superintendents.

The office of county superintendent should be thoroughly professionalized. Nowhere is skilled supervision more important than in rural communities, owing to the large numbers of untrained and inexperienced teachers to be found in such communities. Specific and high professional qualifications should be prerequisites for eligibility to the office.

SEC. 14. Provide for every thirty rural teachers a supervisor or teacher helper of qualifications sufficient to entitle said supervisor to a salary not less than that paid to expert supervisors employed in first class city school systems, appointment to be made by the county superintendent upon the basis of qualifications fixed by the State Board of Education.

SEC. 15. Provide for a state severance tax and a state graduated income tax upon the proceeds of which public schools and other educational institutions shall have first claim.

SEC. 16. Create a state interim legislative educational budget commission which shall prepare and recommend to the next legislature an educational budget.

SEC. 17. Provide for the raising by state taxation of funds sufficient to finance all educational projects, positions, and institutions subsidized by the state.

SEC. 18. Provide that state tax rates for educational projects shall be determined biennially on the basis of the amount of money required, in addition to that available from the endowment fund and all other continuing sources, to provide adequate funds for all educational projects to be subsidized by the state.

SEC. 19. Provide state funds to grant special aid to encourage consolidation, transportation, free textbooks, and employment of teachers, superintendents, and other school officers of qualifications higher than the lawful minimum, and to subsidize new and progressive types of educational effort.

SEC. 20. Empower and require the State Board of Education to establish and modify from time to time, as conditions warrant, a scale of educational and professional requirements for all positions to be subsidized entirely or in part by the state and a corresponding salary scale in which salaries paid shall vary according to the professional preparation, experience, and class of certificate of the incumbent.

SEC. 21. Provide that no moneys belonging to the perpetual school fund or to any other endowment fund for public schools shall be invested in Minnesota state bonds or in any other securities chargeable to, or dependent upon, the credit of the state of Minnesota.

SEC. 22. Provide for an adequate and reliable school census.

SEC. 23. Require the State Department of Education to prepare a uniform system of recording receipts and expenditures, and an accompanying handbook of detailed instructions such as have been compiled by the state departments of New York and Pennsylvania.

SEC. 24. Require the State Department of Education to furnish free to counties all forms for financial accounting and reporting.

SEC. 25. Summarizing the most important tendency of forward looking legislation which underlies many of the recommendations contained in the preceding sections, a tendency which must be recognized and accepted before school burdens and educational opportunities can be equalized in any thoroughgoing manner:

Place upon the state (which is the only unit capable of equalizing school burdens and educational opportunities) the major portion of the burden of school support by requiring the state to furnish funds sufficient to pay the minimum wage to which every incumbent of an educational position is entitled by reason of his qualifications, professional and otherwise. This recommendation covers salaries of superintendents, principals, teachers, truant officers, county superintendents, assistants, rural supervisors, and all members of the staff of the State Board of Education.

The only important item of expenditures which would be left to the local communities to subsidize, if this recommendation be adopted, would be school buildings, sites, equipment, cost of furnishing repairs and operating school buildings, as well as all fixed charges.

CONCLUSION

Putting into effect the recommendations set forth in the above sections need not require any radical increase in school expenditure. The most important changes would consist of distributing the school revenues now produced within the state of Minnesota in such a manner as to equalize school funds throughout the state. If the money which Minnesota is now spending were distributed in a scientific and efficient manner, the deplorable educational extremes now existing would vanish.

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